IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.4445 OF 2006
IN
INCOME TAX APPEAL (L) NO.2618 OF 2006

The Commissioner of Income Tax-1 .. Appellant
V/s
M/s.Trident Shipping Agencies Pvt.Ltd. .. Respondent

Mr.A.S.Rao for the Appellant.

Mr.S.E.Dastoor, Senior Advocate with Mr.Nirag Sheth i/by M/s.Rajesh & Co. for the Respondent.

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 7th February, 2007.

P.C.:

1. Heard the learned Counsel for the parties. By this Notice of Motion, the Appellant (Revenue) is seeking condonation of 463 days delay caused in filing the Appeal.

2. Perused the affidavit in support of the Notice of Motion. The affidavit very clearly admits that the last date for filing the Appeal was 2.9.2005. Mr.Rao, the learned Counsel for the Appellant on instructions from his client, states that the Law Ministry ceased to take care of the matter and it was left with the concerned Department to take care of the matter in view of the policy decision. Mr.Rao conceded that from September-2005 onwards it was the concern of the Income Tax Department to pursue this matter. The affidavit is totally silent and there is no reasonable explanation

given with regard to the delay caused in filing the Appeal from Septmber-2005 til December-2006 which is more than 15 months. Notice of Motion is totally devoid of merits and hence stands dismissed.

(J.P.DEVADHAR, J.) **(DR.S.RADHAKRISHNAN,J.)**